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Hearing Date: June 26, 2007
Hearing Time: 10:00 a.m.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE:	§	
	§	CASE NO. 05-44481(RDD)
DELPHI CORPORATION, <u>et al.</u>	§	
	§	
Debtors	§	CHAPTER 11
	§	

**CITY OF MCALLEN'S RESPONSE TO
DEBTOR'S FIFTEENTH OMNIBUS OBJECTION (SUBSTANTIVE)
PURSUANT TO 11 U.S.C. §502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A)
INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON
DEBTOR'S BOOKS AND RECORDS, (C) UNTIMELY CLAIMS AND UNTIMELY TAX
CLAIM, AND (D) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT
TO MODIFICATION, AND MODIFIED CLAIMS ASSERTING RECLAMATION**

TO THE HONORABLE UNITED STATES BANKRUPTCY COURT:

COMES NOW, City of McAllen, ("Taxing Authority") Respondent and tax claimant herein, and files this Response to the Debtor's Fifteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims not Reflected on Debtor's Books and Records, (C) Untimely Claims and Untimely Tax Claim, and (D) Claims Subject to Modification, Tax Claims Subject to

Modification, and Modified Claims Asserting Reclamation and Granting Related Relief, and would show the Court as follows:

1. Respondent asserts that it is not necessary for it to file any responses to the Objection to Claim, as the filing of a claim is tantamount to the filing of a complaint in a civil action and the filing of an objection is tantamount to an answer. *In re Simmons*, 765 F.2d 547, 552 (5th Cir. 1985). Respondent made a *prima facie* case when it filed its Proof of Claim, and the burden is now on the Debtor to rebut it. *In re WHET, Inc.*, 33 B.R. 424, 437 (D. Mass 1983).
2. Nevertheless, out of an abundance of caution Respondent hereby reasserts its secured claim against Debtor's estate as fully as if that Proof of Claim were repeated verbatim.

RESPONSE

3. Respondent asserts that Respondent's claim has not been paid and remains due for the 2005 tax year.
4. Respondent asserts that it did not receive adequate notice of the filing of this case from the Debtor and accordingly should not be held to the bar date imposed in this case.
5. Respondent asserts that if its claim is disallowed as a late filed claim, its liens will survive and Debtor is required to segregate all assets and/or proceeds from the sale of assets which secure payment of the taxes owed to Respondent.

WHEREFORE, PREMISES CONSIDERED, City of McAllen prays that upon hearing of the Debtor's Fifteenth Omnibus Objection to Claims, the Court admit its claim, deny the objection and award it such other and further relief as to which it may show itself justly entitled.

Dated: June 14, 2007

Respectfully Submitted,

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By: /s/Diane W. Sanders
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Response to Debtor's Fifteenth Omnibus Objection to Claims has been served on the parties listed below on this 14th day of June, 2007.

DEBTOR

Delphi Corporation
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